REMARKS

Claims 1-44 are pending in the above-identified application. Claims 1-44 were rejected. No claims are added, canceled, or amended in this Response. Claims 1-44 remain at issue in the above-identified application.

A personal interview was held on January 13, 2006, between Applicants' representative and Examiners Hillery and Hutton. Applicants thank the Examiners for taking the time to meet with Applicants' representative. An agreement in the interview was not reached. Moreover, "potential 101 issues" discussed in the interview are not addressed here because they are not part of the formal record. If made part of the formal record, Applicants will readily address those issues.

I. 35 U.S.C §103(a) Obviousness Rejection of Claims

Claims 12-33 were rejected under 35 U.S.C. §101 as allegedly directed to non-statutory subject matter. Applicant respectfully traverses that rejection.

The Examiner argues that the claims are directed to software not tangibly embodied in a computer system. Applicants respectfully disagree. Claims 12 and 23 specifically recite a "data processing apparatus" for storing a spreadsheet file. Thus, the claim limitations clearly are embodied in a computer system. Moreover, the law is settled that a computer operating pursuant to software is patentable subject matter. *In re Alapat*, 33 F.3d 1526, 31 USPQ2d 1545 (Fed. Cir. 1994). Because the claims are directed to a data processing apparatus, the rejection is erroneous and should be withdrawn.

II. 35 U.S.C §103(a) Obviousness Rejection of Claims

Claims 1-44 were rejected under 35 U.S.C. §103(a) as being unpatentable over Young et al. (U.S. Patent No. 5,280,575, hereinafter "Young"). Applicants respectfully traverse this rejection, and request reconsideration and allowance of the pending claims.

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In response to Applicants' previous arguments, the Examiner contends that the limitation "storing on a second record access data of said spreadsheet file for indexing of spreadsheet cell data" is merely a recitation of intended use, and must result in a structural difference between the claimed invention and the prior art to patentably distinguish the claimed invention from the prior art. (See p. 7 of the Official Action.) Applicants respectfully disagree. Claim 1 is a method claim, not an apparatus claim, and thus there is no requirement that the method of claim 1 be structurally different from the prior art. (See MPEP §2114.) In fact, a process has no structure whatsoever. Moreover, data for indexing of spreadsheet cell data is fundamentally different than data that does not allow indexing of spreadsheet cell data. Claim 1 is directed to a method for storing a particular kind of data, not just any data. Accordingly, the clause "for indexing spreadsheet cell data" is a limitation that patentably distinguishes the claim from the prior art.

Applicants respectfully traverse the rejection of claim 1, for example, at least because *Young* does not teach or suggest, "access data of said spreadsheet file **for indexing of spreadsheet cell data**" as recited in claim 1. As previously argued, *Young* discloses simple storage of cell data in cells without a means to efficiently index or access the cell data. *Young* fails to disclose the storage of access data on a separate record to allow for indexing or access to cell data. *Young* states "[t]he tabular data structure 10 thus provides a data structure in which rows, as well as cells in each row, may be close packed, by use of the row identifie[r]s in row number field 92 and the cell column identifiers in cell column number filed 100." Col. 8, Il. 48-52; See also Fig. 5D. This does not, however, allow for indexing or access to cell data. Accordingly, *prima facie* obviousness has not been established, and the rejection should be withdrawn.

For the reasons stated above with respect to claim 1, Applicants submit that the rejection of independent claims 12, 23, and 34 should be withdrawn. As claims 13-22, 24-33, and 35-44 depend from claims 12, 23, and 34 respectively, the Applicants submit they are patentable as well for at least the same reasons.

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II <u>CONCLUSION</u>

In view of the above amendments and remarks, Applicants submit that all claims are allowable over the cited prior art, and respectfully requests early and favorable notification to that effect. The Examiner is invited to call the undersigned attorney to discuss the application.

Respectfully submitted,

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